

per cent increase that would mean railroad property assessments at about 8 1/2 per cent instead of 6 per cent, with all other property still assessed at 20 per cent.

#### TALKING OF TAXES.

In the meantime the railroad representatives are busily telling the people that the railroads are already paying more than their share of taxes—that they are entitled to a reduction instead of an increase.

Perhaps a reference to the reports made by the railroads to the state auditor will be illuminative. Take, for illustration, the Union Pacific. Its 883 miles in Nebraska were assessed in 1903 at \$6,900 per mile. And the net earnings of this road, on on this same mileage, for the previous year, deducting taxes, operating expenses, etc., amounted to \$5,400 per mile!

What assessor would assess a farm that cleared its owner \$5,400 a year, at \$6,900? What farmer with a net income from his farm of \$5,000 would expect to escape with an assessment of less than \$50,000?

In 1902 the Union Pacific was assessed at \$6,982 per mile, and its income for the previous year was \$4,711 per mile.

Consider the figures in another light. Between 1898 and 1903 the only increase made in the assessment of the Union Pacific railroad in Nebraska was an increase of \$100 per mile on the main line—considerably less than 1 per cent. During the same period the net income of the road increased 70 per cent. Figured by years, the net income of the road increased 15 per cent from 1898 to 1899, 12 per cent more from 1899 to 1900, 13 per cent more from 1900 to 1901, and 14 per cent more from 1901 to 1902.

Yet, with all this increase of income, there was a paltry increase of assessment of \$100 per mile on the main line. For all the talk of the Union Pacific's tax experts that the road is "paying more than its fair share of taxes and is entitled to a reduction" the fact remains that it earns, in one year, almost 80 per cent of the entire amount at which it is assessed.

What is true of the Union Pacific is true of almost all the other railroads—and, of some of them, true in even greater degree. Averaging them all together the plain and simple fact remains that other property is assessed in Nebraska, today at a full 20 per cent of its actual cash value, while railroad property is assessed at about 6 per cent.

The duty that confronts the state board, if honestly performed, would raise the railroad assessment from 6 per cent to 20 per cent, or, in other words, would a little more than treble the valuation of the railroads.—World-Herald.

#### More Local.

Born, Friday morning, May 13, 1904, to John Wolfe and wife, a baby girl.

H. K. Brown had his right arm broken by a horse kicking him, yesterday morning.

The flag pole on the corner by McGeer's saloon is being moved 4 feet farther out into the street today.

Mrs. R. M. Faddis returned from Omaha Monday night. She is almost completely recovered from the operation.

Frank Fischer's new building is being rapidly pushed forward. The carpenters are busy putting on the upper joists.

E. Robert Schulze was in town Tuesday making final proof. Hans Osterman and M. Schaffer were down with him as witnesses.

F. M. Walcott, C. H. Cornell and J. C. Pettijohn left for Lincoln Tuesday morning to attend the republican state convention.

Swift's Pride soap is perfectly made of pure soap ingredients. For all washing purposes, it is the most effective laundry soap made.

R. O. Bailey, of Omaha, will deliver a lecture in the courthouse next Saturday evening at 8 o'clock on "Fraternal Insurance." Admission free.

A miscellaneous social will be given at the Prairie Bell school house (better known as "Pike") Saturday evening, May 21. Come everybody. Girls bring supper for two and we will do the rest to prove that "Variety is the Spice of Life." The proceeds will go to buy library books for the school. LOTTIE CRAMER, Teacher.

A. H. Stees is in town today.

Wm. Gulick was up from Woodlake yesterday. He informs us that he is going to Custer county soon and this fall will go to the worlds fair at St. Louis.

Grant Boyer recently constructed a violin that is a dandy. It is made of good material and has a fine tone. Much credit is due Mr. Boyer for being able to construct such an instrument.

Court opens next Monday, May 23, Judge Westover presiding. There are no very important cases this term. The petit jurors are as follows:

Louis Timms  
J. J. Newberry  
Peter Henzel  
J. E. Pettigrew  
C. L. Dwyer  
H. F. Miller  
M. D. Cyphers  
Geo. Coleman  
D. L. Garner  
Samuel Fairhead  
Matt Boltz  
Chas. Roberts

Last Saturday Dr. Lewis, as county coroner, was summoned to Merriman to hold an inquest upon the body of A. C. Sheard, of Omaha, who was found dead in bed. He was travelling for the Chicago Wholesale Co. of Omaha, and, arriving in Merriman rather late, went to bed. Next morning, after repeated calls, the door was forced open and he was found to be dead. The coroner's jury brought in a verdict of heart disease. The body was shipped to Omaha Monday morning.

Died, at Kennedy, May 10, '04, at the home of his grandparents, S. Q. Spain and wife, the infant son of Mr. and Mrs. Ganow, age four days. The remains were laid to rest in the cemetery at Simeon. The parents have the sympathy of the entire community.

'Tis but a little faded flower,  
But, oh! how fondly dear!  
'Twill bring me back one golden hour  
Through many a weary year.  
Where is the heart that does not keep  
Within its utmost core,  
Some fond remembrance, hidden deep,  
Of days that are no more?  
—CONTRIBUTED.

#### Catholic Church Announcement.

Sunday next, being the Great Festival of Pentecost, an early mass will be said at 7 in the morning, during which the holy Eucharist will be distributed. Sol-high mass at 10:30. The last day for the performance of the Easter duty is Trinity Sunday 29th inst. Confession will be heard on Saturday evening.

#### Weather Bureau Report.

The following data, covering a period of 15 years, have been compiled from the Weather Bureau records at Valentine, Neb. They are issued to show the conditions that have prevailed, during the month in question, for the above period of years, but must not be construed as a forecast of the weather conditions for the coming month:

Month, MAY, for 15 years.

#### TEMPERATURE

Mean or Normal temperature, 57°  
The warmest month was that of 1900, with an average of 63°  
The coldest month was that of 1893, with an average of 51°

The highest temperature was 95° on 15th 1894  
The lowest " " 23° " 2nd 1889

The earliest date on which first "killing" frost occurred in autumn, Sept. 12th.

Average date on which first "killing" frost occurred in autumn, 8 pt. 15th.

Average date on which last "killing" frost occurred in spring, May 9th.

The latest date on which last "killing" frost occurred in spring, June 21st.

#### PRECIPITATION (rain or melted snow.)

Average for month 2.20 inches.

Av. No. of days with 01 inch or more, 10.

Greatest monthly precip. was 5.36 inch in 1898.

Least " " " 0.17 " " 1894

Greatest amount of precipitation recorded in any 24 consecutive hours was 1.96 inch on 15th 1897.

Greatest amount of snowfall recorded in any 24 consecutive hrs (record extending to winter of 1884-85 only) was 12.7 inc. on 7-8th 1892.

#### CLOUDS AND WEATHER

Av No clear days, 10; partly cloudy 10; cloudy 10

#### WIND

Prevailing winds have been from the N

Av hourly velocity of the wind is 11 mi hour

Highest velocity of the wind was 76 miles from the NW on 21st 1903.

J. J. O'DONNELL

Official in Charge Valentine Station

#### Inquisitive.

"I'd like to know"—began the little boy.

"Well, what would you like to know?" asked his mother.

"I'd like to know why sweetbreads haven't any bread in 'em and sweetmeats haven't any meat in 'em."—Baltimore American.

Monuments of Woe.

"Did you notice Mr. Jones' new teeth?" asked Mrs. Sharpeye. "I never saw anything so ghastly. They look like grave-stones."

"Yes," said Miss Sinnie Cal, "I presume he had them placed in memory of his lost ones."—New York Press.

#### Notice of Application for a License to Sell Liquor.

Notice is hereby given that I have filed with the Clerk of the Board of County Commissioners of Cherry County, Nebraska, a petition, accompanied by a bond duly attested, said petition praying that I be granted a license to sell malt, spirituous and vinous liquors at Crookston, in Minnehadusa Precinct, Cherry County, Nebraska, for the term of one year, from and after June 20, 1904.

ABRAHAM B. OVERMAN.

Dated May 9, 1904.

#### THE NORTH-WESTERN LINE

#### Only Double Track

Railroad between Missouri River and Chicago.  
Direct line to St. Paul-Minneapolis.  
Direct line to Black Hills.  
Apply to nearest agent for rates, maps and time cards.

#### Business Notices.

Notices under this heading 5 cents per line each insertion. Among reading matter, 10 cents per line each insertion.

All kinds of heavy hardware and wagon wood stock at E. Breuklanders.

All kinds of garden seeds at the Red Front Merc. Co.

Good fresh Meat and Lard at Stettens Meat Market.

The Red Front Merc. Co. carry a full line of bulk seeds which are all new fresh seed. If you want good seed make them a call.

Pianos and Organs with a ten year guarantee from reliable factories, sold for cash or payments.

J. O. BEATTY.

13 (At G. H. Hornby's store.)

High grade Galloway Bulls, 2 to 5 years old, for sale. Also two Thoroughbred's. For further information inquire at this office. 13

Selling out Hardware and Furniture on account of going out of hardware business in 90 days. Call for cash bargains.

14 GEO. H. HORNBY.

We have just received a complete line of wagon woods, such as spokes, felloes, rims, hounds, bolsters, axles, tongues, etc. Also wagon skains, buggy stubs and box fittings. Quality and prices guaranteed. At Red Front Merc. Co.

Are you a sport? Of course you are. Then watch the Red Front Merc. Co.'s windows for the most complete line of fishing tackle ever shown in the town. 10

FOR SALE—Two stallions, serviceable ages, also two yearling saddle bred stallions.

METZGER BROS.

King, Neb.

Are you going to need any barb wire or field fencing? If so call on the Red Front Merc. Co. for prices.

Now is the time to get your insurance on your buildings and stock. Storms have already begun and if you are without insurance it will be your neglect. It costs but a trifle to insure against fire, lightning and tornadoes in the best state companies. They are represented by I. M. Rice, Valentine, Nebr.

#### Low Rate Excursion Tickets to Atlantic City, N. J.

Via the North-western Line, will be sold with favorable return limits, account of Annual Meetings, American Medical Associations, etc., to be held June 4 to 10. For dates of sale, tickets, etc., apply to agents Chicago & North-western R'y. 18 2

#### Stayed or Stolen

Sunday night, May 8, 1904, one sorrel mare, weight 900 lbs., with colt, branded cross bar on left shoulder, white strip in face; also one gray horse, weight 1100 lbs., branded S on left flank, hide knocked off the root of tail. \$5 will be paid for information leading to recovery of horses.

J. S. SHAFER,

Valentine, Neb.

# PUBLIC SALE!

I will sell to the highest bidder for cash at the

## JOHN D. SPAUL RANCH

one mile south of SIMEON, NEBR., on

### Wednesday, June 1, 1904,

commencing at 10 o'clock a. m. the following described live stock:

- 2 good work mules
- 5 broke mares, weigh from 1000 to 1300 lbs
- 3 two year old geldings
- 4 unbroke mares
- 1 saddle gelding
- 2 broke saddle ponies
- 3 yearling horse colts
- 1 Deering mowing machine

- 23 head of cows, 3 to 6 years old, with calves by side
- 29 head of 2-year old heifers
- 6 head yearling heifers
- 6 head yearling steers
- 2 head of 2-year old steers
- 1 Thoroughbred Hereford bull 4 years old
- 1 Standard hay rake

Terms: Cash.

FREE LUNCH AT NOON

## C. S. King.

DAVE HANCOCK, CLK.

G. E. TRACEWELL, Auct.

#### Get your Clothes

cleaned and pressed and make them look like new. Careful attention given to both ladies' and gent's clothing.

R. H. Robertson, The Tailor.  
One door north old City Hotel.

#### Meals Lunches Short Orders

#### THE KANGAROO RESTAURANT

First class meals at all hours, day and night. Oysters in season. Pies, cakes, doughnuts always on hand.

E. D. Cohota, Prop.

#### Professional Cards.

The Loup Valley Hereford Ranch. Brownlee, Nebr.  
Prince Bonndel 131993 and Curly Coat 112261 at head of herd. The blood of Foster, Anvers, Lord Wilton and Sir Gladstone predominates in my herd.  
I can fill orders for bulls of all ages at any time. Ranch four miles north-west of Brownlee, Nebr.  
C. H. FAULHABER.

#### MILL PRICES FOR FEED.

Straw, bulk.....75 per cwt \$14.00 ton  
Shorts bulk.....85 per cwt \$16.00 ton  
Screenings.....70c " \$13.00 "  
Chop Feed.....1.05 " \$20.00 "  
Corn......95 " \$18.00 "  
Chop corn.....1.00 " \$19.00 "  
Oats......1.20 " \$23.00 "

#### JOHN PORATH

Reige, Nebr.  
Tubular wells and windmills.

#### ETTA BROWN

#### SUPT. PUBLIC INSTRUCTION

Examination Third Saturday of each month and Friday preceding.

VALENTINE NEBRASKA

#### John Nicholson,

Dentist.  
Will be in Valentine on the 20, 21, 22 and 23rd of each month. Reserve your work for him. Office at Donohoe House.

#### Miss Geneva Garrett

Trained Nurse  
From Chicago. 9 yrs. experience.

At Levi Handy's.

#### H. M. CRAMER,

City Deliveryman.  
Trunks, valises and packages hauled to and from the depot and all parts of the City.

#### LEROY LEACH

County Surveyor  
Valentine or Woodlake

GENERAL WORK PROMPTLY ATTENDED TO.

#### A. N. COMPTON

Physician and Surgeon  
Office at Quigley & Chapman's Drug Store. Nights—The Donohoe residence, Cherry Street.

#### W. A. KIMBELL

Barber

First-class Shop in Every Respect  
Eau de Quinine Hair Tonic, Golden Star Hair Tonic, Herpicide and Coke's Dandruff Cure.  
Try Pompeian Face Massage Cream

#### Edward S. Furay

Physician and Surgeon

Office Fraternal Hall or Elliott's Drug Store.

#### Robert G. Easley,

ATTORNEY AT LAW.

Office over Red Front

GENERAL LAW PRACTICE

Valentine, Nebraska.

#### M. WILSON,

Proprietor of

Valentine Dray.

Will do all kinds of draying, express and freight work. Special attention given to fine furniture.

#### H. DAILEY,

Dentist.

Office over the grocery department of T. C. Hornby's store.

Will be in Rosebud agency July 3rd, Oct. 2nd and Jan. 1, 1904.

#### HENRY AUGUSTON

Blacksmith

Brownlee, Nebr.

Does general blacksmithing at hard times prices for cash.

#### J. L. ASHBURN,

Contractor and Builder in Brick or Stone Work.

Valentine, - Nebr.

#### TIME TABLE

Great Northern Line

at O'Neill, Nebr.

Going East, Leaves 10:10 a. m. Arrives 9:50 p. m. Passenger, daily except Sunday.

Connections with Elkhorn trains east and west-bound from all points west of O'Neill. Shortest route to Sioux City and beyond.

Through connections for Sioux Falls, Minneapolis, St. Paul and all points north and west. Buy local tickets to O'Neill.

FRED ROGERS, G. P. A.

Sioux City, Iowa